

Table 1—Major State Tax Collections (Net)
Fiscal Years 1996–1998

Tax Source	1998¹	% of Total	1997	% of Total	1996	% of Total	% Change 1997–98
Collected by the Division:							
Alcoholic Beverage (General Fund)	\$ 74,851,212	0.5%	\$ 76,111,054	0.5%	\$ 75,157,676	0.5%	– 1.7
Business Personal Property (Repealed)	0	0.0	(49,839)	– 0.0	(132,508)	– 0.0	– 100.0
Cigarette Corporation:	326,936,016	2.2	241,841,067	1.6	245,652,979	1.7	35.2
Corporation Business	1,231,629,172	8.2	1,286,447,475	8.6	1,171,509,159	8.0	– 4.3
CBT Banks & Financials	56,234,674	0.4	89,716,792	0.6	96,860,000	0.7	– 37.3
Corporation Income ²	0	0.0	0	0.0	(953,439)	– 0.0	ERR
Environmental Taxes:							
Landfill Closure and Contingency	0	0.0	1,527,022	0.0	1,546,542	0.0	– 100.0
Litter Control	14,218,760	0.1	13,429,253	0.1	11,712,671	0.1	5.9
Public Community Water Systems	2,938,181	0.0	2,806,747	0.0	2,927,024	0.0	4.7
Resource Recovery Invest. (Expired)	0	0.0	922,412	0.0	6,760,149	0.0	– 100.0
Solid Waste Importation (Expired)	0	0.0	608,262	0.0	4,166,605	0.0	– 100.0
Solid Waste Recycling	27,052	0.0	4,224,031	0.0	4,224,030	0.0	– 99.4
Solid Waste Services	2,889,143	0.0	3,067,827	0.0	2,897,289	0.0	– 5.8
Spill Compensation	16,541,266	0.1	16,889,425	0.1	14,328,193	0.1	– 2.1
Gross Income ³	5,590,578,933	37.3	4,825,410,635	32.3	4,733,786,100	32.4	15.9
Insurance Premiums	294,838,136	2.0	280,746,901	1.9	274,161,796	1.9	5.0
Miscellaneous Revenues	1,878,465	0.0	4,520,549	0.0	3,410,927	0.0	– 58.4
Motor Fuels	476,158,272	3.2	463,020,371	3.1	448,730,936	3.1	2.8
Petroleum Products	197,227,418	1.3	194,355,768	1.3	192,257,756	1.3	1.5
Public Utility Excise (State Use)	9,174,800	0.1	133,958,284	0.9	135,476,198	0.9	– 93.2
Public Utility Excise (Mun. Use) (Repealed)	0	0.0	1,001,393,284	6.7	1,004,742,718	6.9	– 100.0
Railroad Franchise	933,515	0.0	2,248,326	0.0	3,462,862	0.0	– 58.5
Railroad Property	2,523,656	0.0	2,539,978	0.0	2,757,071	0.0	– 0.6
Realty Transfer	63,259,822	0.4	51,882,018	0.3	45,854,799	0.3	21.9
Sales:							
Sales and Use	4,766,194,660	31.8	4,415,427,600	29.5	4,318,372,824	29.5	7.9
Atlantic City Lux & Promo (Loc. Use)	25,861,637	0.2	28,738,199	0.2	21,862,812	0.1	– 10.0
Tobacco Products Wholesale	11,682,321	0.1	7,744,968	0.1	5,847,085	0.0	50.8
Cape May County Tourism	2,834,370	0.0	11,410,833	0.1	11,247,042	0.1	– 75.2
Casino Parking Fee	15,286,208	0.1	15,918,978	0.1	15,440,106	0.1	– 4.0
Savings Institution	21,083,981	0.1	16,459,890	0.1	15,263,926	0.1	28.1
Transfer Inheritance and Estate	337,679,970	2.3	313,447,496	2.1	310,655,978	2.1	7.7
Taxes Collected by the Division	\$13,543,461,640	90.4%	\$13,506,765,606	90.4%	\$13,179,987,306	90.1%	0.3
Collected Outside the Division:							
Boxing-Wrestling-TV	\$ 0	0.0%	\$ 726,084	0.0%	\$ 328,455	0.0%	– 100.0
Casino Revenue	312,734,322	2.1	309,414,622	2.1	305,692,655	2.1	1.1
Casino Control	53,126,718	0.4	50,146,760	0.3	52,941,375	0.4	5.9
Lottery	642,829,785	4.3	650,024,961	4.3	662,119,573	4.5	– 1.1
Motor Fuels Use	0	0.0	1,655,561	0.0	12,314,423	0.1	– 100.0
Motor Vehicle Fees	435,855,324	2.9	426,214,707	2.9	417,952,649	2.9	2.3
Outdoor Advertising	741,000	0.0	739,945	0.0	240,000	0.0	0.1
Taxes Collected Outside the Division	\$ 1,445,287,149	9.6%	\$ 1,438,922,640	9.6%	\$ 1,451,589,130	9.9%	0.4
Total Major State Tax Collections	\$14,988,748,789	100.0%	\$14,945,688,246	100.0%	\$14,631,576,436	99.5%	0.3

¹The 1998 figures are subject to adjustment.

²No longer reported separately.

³Rate reductions enacted beginning in calendar year 1994.

Totals may not add due to independent rounding.

Statutory Responsibilities

Responsibilities of the Division of Taxation arise under the following statutory provisions:

Tax N.J.S.A. Citation Tax N.J.S.A. Citation

Alcoholic Beverage Tax.....54:41-1 <i>et seq.</i>	Motor Fuels Tax.....54:39-1 <i>et seq.</i>
Atlantic City Casino Parking Fee5:12-173.1 to 173.5	Petroleum Products Gross Receipts Tax.....54:15B-1 <i>et seq.</i>
Atlantic City Luxury Sales Tax..... 40:48-8-15 <i>et seq.</i> 54:32B-24.1 <i>et seq.</i>	Public Community Water System Tax.....58:12A-1 <i>et seq.</i>
Atlantic City Tourism Promotional Fee40:48-8.45 <i>et seq.</i>	Public Utility Taxes: Public Utility Excise Taxes .54:30A-49 <i>et seq.</i> Railroad Franchise Tax54:29A-1 <i>et seq.</i> Railroad Property Tax54:29A-1 <i>et seq.</i>
Cape May County Tourism Sales Tax40:54D-1 to 10	Realty Transfer Fee46:15-5 <i>et seq.</i>
Cigarette Tax54:40A-1 <i>et seq.</i> 56:7-18 <i>et seq.</i>	Resource Recovery Investment Tax..... 13:1E-1 <i>et seq.</i>
Corporation Business (Net Income and Net Worth) Tax.....54:10A-1 <i>et seq.</i>	Sales and Use Tax54:32B-1 <i>et seq.</i>
CBT Banking Corporation54:10A-1 <i>et seq.</i>	Savings Institution Tax.....54:10D-1 <i>et seq.</i>
CBT Financial Corporation...54:10A-1 <i>et seq.</i>	Solid Waste Importation Tax 13:1E-1 <i>et seq.</i>
Corporation Income Tax 54:10E-1 <i>et seq.</i>	Solid Waste Recycling Tax 13:1E-92 <i>et seq.</i>
Gross Income Tax54A:1-1 <i>et seq.</i>	Solid Waste Services Tax..... 13:1E-1 <i>et seq.</i>
Insurance Premiums Tax54:16-1 <i>et seq.</i> 54:16A-1 <i>et seq.</i> 54:17-4 <i>et seq.</i> 54:18A-1 <i>et seq.</i>	Spill Compensation And Control Tax58:10-23.11 <i>et seq.</i>
Landfill Closure And Contingency Tax..... 13:1E-100 <i>et seq.</i>	Tobacco Products Wholesale Sales and Use Tax54:40B-1 to 14
Litter Control Tax..... 13:1E-92 <i>et seq.</i>	Transfer Inheritance And Estate Taxes: Transfer Inheritance.....54:33-1 <i>et seq.</i> Estate54:38-1 <i>et seq.</i>
Local Property Tax54:4-1 <i>et seq.</i>	